

The House Committee on Ways and Means offers the following substitute to SB 185:

A BILL TO BE ENTITLED
AN ACT

To amend Chapter 7 of Title 52 of the Official Code of Georgia Annotated, relating to registration, operation, and sale of watercraft, so as to provide that an applicant for a certificate of number for certain vessels purchased outside the State of Georgia must prove by documentation satisfactory to the commissioner of natural resources that the sales and use tax has been paid or is not due; to provide for related matters; to provide an effective date; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

Chapter 7 of Title 52 of the Official Code of Georgia Annotated, relating to registration, operation, and sale of watercraft, is amended by adding a new subsection to Code Section 52-7-5, relating to numbering of vessels, as follows:

"(c.1) No application for a certificate of number for a vessel purchased outside the State of Georgia by a resident of this state shall be approved unless the applicant shows, by a valid bill of sale or contract of purchase or by such other documentation satisfactory to the commissioner, that state and local sales and use taxes have been paid or are not due. If state and local sales and use taxes are owed on such vessel but have not been paid, the department shall notify the applicant informing him or her of the requirements of this Code section. The provisions of this subsection shall apply to any vessel requiring a Department of Natural Resources decal."

SECTION 2.

This Act shall become effective on July 1, 2008, and apply to all applications filed on or after that date.

SECTION 3.

All laws and parts of laws in conflict with this Act are repealed.

S. B. 185(SUB)